



Fiscal Note

H.B. 71

2017 General Session
Hygiene Tax Act
by Duckworth, S.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$(3,883,600)	\$775,200	\$(3,108,400)

State Government

UCA 36-12-13(2)(b)

Enactment of this bill could reduce revenue to the General Fund by \$3,108,400 in FY 2018 and \$3,883,600 in FY 2019. There could also be a reduction to earmarked sales tax revenue of \$981,600 in FY 2018 and \$1,226,400 in FY 2019.

Revenues	FY 2017	FY 2018	FY 2019
General Fund	\$0	\$(3,883,600)	\$(3,883,600)
General Fund, One-Time	\$0	\$775,200	\$0
Restricted Accounts and Funds	\$0	\$(981,600)	\$(1,226,400)
Total Revenues	\$0	\$(4,090,000)	\$(5,110,000)

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2017	FY 2018	FY 2019
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$(4,090,000)	\$(5,110,000)
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Local Government

UCA 36-12-13(2)(c)

Enactment of this bill could reduce local option sales tax revenues by \$1,840,000 in FY 2018 and \$2,310,000 in FY 2019.

Individuals & Businesses

UCA 36-12-13(2)(d)

Enactment of this bill could save individuals that purchase the products defined in the legislation approximately \$5,930,000 in FY 2018 and \$7,420,000 in FY 2019 in sales and use tax in the aggregate.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.